

## Assembly Constitutional Amendment

No. 18

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**Introduced by Assembly Member Swanson**

February 18, 2011

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Assembly Constitutional Amendment No. 18—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

### LEGISLATIVE COUNSEL'S DIGEST

ACA 18, as introduced, Swanson. Taxation: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of  $\frac{2}{3}$  of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would alternatively condition the imposition, extension, or increase of a parcel tax by a city or county for the purpose of funding the maintenance or improvement of fire protection services or police protection services, or both, upon the approval of a majority of its voters voting on the proposition, and would also make conforming changes to related provisions.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

- 1 *Resolved by the Senate, the Assembly concurring,* That the
- 2 Legislature of the State of California at its 2011–12 Regular

1 Session commencing on the sixth day of December 2010,  
2 two-thirds of the membership of each house concurring, hereby  
3 proposes to the people of the State of California, that the  
4 Constitution of the State be amended as follows:

5 First—That Section 4 of Article XIII A thereof is amended to  
6 read:

7 ~~SEC. 4. Cities, Counties and special districts, Except as~~  
8 ~~provided by Section 4.5, a city, county, or special district, by a~~  
9 ~~two-thirds vote of the qualified electors of such district its voters~~  
10 ~~voting on the proposition, may impose special taxes on such district~~  
11 ~~a special tax within that city, county, or special district, except an~~  
12 ~~ad valorem taxes tax on real property or a transaction transactions~~  
13 ~~tax or sales tax on the sale of real property within such City, County~~  
14 ~~that city, county, or special district.~~

15 Second—That Section 4.5 is added to Article XIII A thereof,  
16 to read:

17 SEC. 4.5. (a) The imposition, extension, or increase of a parcel  
18 tax on real property by a city or county, as may otherwise be  
19 authorized by law for the purpose of funding the maintenance or  
20 improvement of fire protection services or police protection  
21 services, or both, is subject to approval by a majority of the voters  
22 in the city or county voting on the proposition.

23 (b) For purposes of this section, “parcel tax” means a special  
24 tax imposed upon a parcel of real property at a rate that is  
25 determined without regard to that property’s value.

26 Third—That Section 2 of Article XIII C thereof is amended to  
27 read:

28 ~~SEC. 2. Local Government Tax Limitation. Notwithstanding~~  
29 ~~any other provision of this Constitution:~~

30 (a) ~~All taxes~~ Any tax imposed by any local government shall be  
31 ~~deemed to be~~ is either a general taxes tax or a special taxes tax.  
32 ~~Special purpose districts A special district or agencies agency,~~  
33 ~~including a school districts, shall have district, has no power~~  
34 ~~authority to levy a general taxes tax.~~

35 (b) ~~No~~ A local government may not impose, extend, or increase  
36 any general tax unless and until that tax is submitted to the  
37 electorate and approved by a majority vote. A general tax shall is  
38 not be deemed to have been increased if it is imposed at a rate not  
39 higher than the maximum rate so approved. The election required  
40 by this subdivision shall be consolidated with a regularly scheduled

1 general election for members of the governing body of the local  
2 government, except in cases of emergency declared by a unanimous  
3 vote of the governing body.

4 (c) Any general tax imposed, extended, or increased, without  
5 voter approval, by any local government on or after January 1,  
6 1995, and prior to the effective date of this article, ~~shall may~~  
7 continue to be imposed only if *that general tax is* approved by a  
8 majority vote of the voters voting in an election on the issue of the  
9 imposition, which election shall be held ~~within two years of the~~  
10 ~~effective date of this article~~ *no later than November 6, 1996*, and  
11 in compliance with subdivision (b).

12 (d) ~~No~~ *Except as provided by Section 4.5 of Article XIII A, a*  
13 local government may *not* impose, extend, or increase any special  
14 tax unless and until that tax is submitted to the electorate and  
15 approved by a two-thirds vote. A special tax ~~shall is not be~~ deemed  
16 to have been increased if it is imposed at a rate not higher than the  
17 maximum rate so approved.

18 Fourth—That Section 3 of Article XIII D thereof is amended  
19 to read:

20 SEC. 3. ~~Property Taxes, Assessments, Fees and Charges~~  
21 ~~Limited.~~ (a) ~~No~~ *An agency shall not assess a tax, assessment, fee,*  
22 ~~or charge shall be assessed by any agency~~ upon any parcel of  
23 property or upon any person as an incident of property ownership  
24 except:

25 (1) The ad valorem property tax imposed pursuant to Article  
26 XIII and Article XIII A.

27 (2) Any special tax receiving a two-thirds vote pursuant to  
28 Section 4 of Article XIII A *or, a majority vote pursuant to Section*  
29 *4.5 of Article XIII A.*

30 (3) Assessments as provided by this article.

31 (4) Fees or charges for property related services as provided by  
32 this article.

33 (b) For purposes of this article, fees for the provision of electrical  
34 or gas service ~~shall are not be~~ deemed charges or fees imposed as  
35 an incident of property ownership.